

B 210A (Form 210A) (12/09)

UNITED STATES BANKRUPTCY COURT
Southern District Of New York

In re Lehman Brothers Holding Inc., et. al.,

Case No. 08-13555 (JMP)
(Jointly Administered)

TRANSFER OF CLAIM OTHER THAN FOR SECURITY

A CLAIM HAS BEEN FILED IN THIS CASE or deemed filed under 11 U.S.C. § 1111(a). Transferee hereby gives evidence and notice pursuant to Rule 3001(e)(2), Fed. R. Bankr. P., of the transfer, other than for security, of the claim referenced in this evidence and notice.

Canpartners Investments IV, LLC

Longacre Opportunity Fund, L.P. Assignee
of Neste Oil OYJ

Name of Transferee

Name of Transferor

Name and Address where notices to transferee
should be sent:

Court Claim # (if known): 13099
Amount of Claim: USD \$836,012.50

Canpartners Investments IV, LLC
2000 Avenue of the Stars, 11th Fl.
Los Angeles, CA 90067
Attn: Raj Venkataraman Iyer

Date Claim Filed: 9/15/09

Phone: (310) 272-1000

Phone: (212) 259-4378

Last Four Digits of Acct #: 1633

Last Four Digits of Acct. #: 2957

Name and Address where transferee payments should be sent (if different from above):

Phone:

Last Four Digits of Acct #:

I declare under penalty of perjury that the information provided in this notice is true and correct to the best of my knowledge and belief.

By: 

Date: July 16, 2010

Name: Jonathan Kaplan

Title: Authorized Signatory

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 & 3571.

EVIDENCE OF TRANSFER OF CLAIM

Exhibit B

TO: United States Bankruptcy Court
Southern District of New York
Attn: Clerk

AND TO: LEHMAN BROTHERS HOLDINGS INC. ("Debtor")
Case No. 08-13555

Claim # 13099

LONGACRE OPPORTUNITY FUND, L.P. ASSIGNEE OF NESTE OIL OYJ, its successors and assigns ("Seller"), for good and valuable consideration the receipt and sufficiency of which is hereby acknowledged, does hereby unconditionally and irrevocably sell, transfer and assign unto:

CANPARTNERS INVESTMENTS IV, LLC
2000 Avenue of the Stars, 11th Floor
Los Angeles, CA 90067
Attn: Raj Venkataraman Iyer

its successors and assigns ("Buyer"), all rights, title and interest in and to the claim of Seller, including all rights of stoppage in transit, replevin and reclamation, in the principal amount of \$836,012.50 ("Claim") against the Debtor in the Bankruptcy Court, or any other court with jurisdiction over the bankruptcy proceedings of the Debtor.

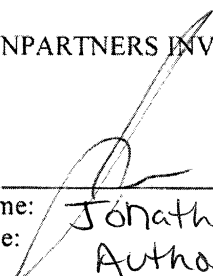
Seller hereby waives any objection to the transfer of the Claim to Buyer on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Seller acknowledges, understands and agrees, and hereby stipulates that an order of the Bankruptcy Court may be entered without further notice to Seller transferring to Buyer the Claim and recognizing the Buyer as the sole owner and holder of the Claim.

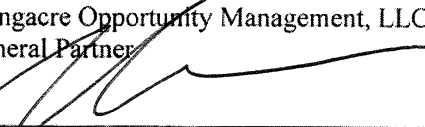
You are hereby directed to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to Buyer.

IN WITNESS WHEREOF, the undersigned has duly executed this Evidence of Transfer of Claim by its duly authorized representative dated May 5, 2010.

CANPARTNERS INVESTMENTS IV, LLC

LONGACRE OPPORTUNITY FUND, L.P.
By Longacre Opportunity Management, LLC
its General Partner

By: 
Name: Jonathan Kaplan
Title: Authorized Signatory

By: 
Name: Vladimir Jelisavcic
Title: Manager